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Addendum StartPage: 0

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APPLICATION OF SOUTHWESTERN § BEFORE THE STATE OFFICE
ELECTRIC POWER COMPANY FOR § OF
AUTHORITY TO CHANGE RATES § ADMINISTRATIVE HEARINGS

TEXAS INDUSTRIAL ENERGY CONSUMERS' STATEMENT OF POSITION

Texas Industrial Energy Consumers (TIEC) files this statement of position. TIEC has submitted the prefiled testimony of its witnesses, Jeffry Pollock, Billie LaConte, and Michael Gorman. Additionally, TIEC takes the position that Southwestern Electric Power Company (SWEPCO) improperly deducted amounts from its accumulated deferred federal income tax (ADFIT) balance to recognize a net operating loss carryforward. Further, TIEC supports SWEPCO's treatment of recovering the capacity charges associated with the Cajun Electric Power Cooperative contract through base rates.

TIEC also concurs in many of the recommendations of Staff and intervenor witnesses on revenue requirement issues and reserves the right to participate on those issues at the hearing. SWEPCO is the party with the burden of proof in this proceeding and TIEC takes the position that SWEPCO should be held to its burden of proof. TIEC reserves the right to take additional positions based on the evidence adduced at the hearing.

Respectfully submitted,

THOMPSON & KNIGHT LLP

/s/ James Z. Zhu

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**ATTORNEYS FOR TEXAS INDUSTRIAL
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475

CERTIFICATE OF SERVICE

I, James Z. Zhu, Attorney for TIEC, hereby certify that a copy of the foregoing document was served on all parties of record in this proceeding on this 13th day of May, 2021 by facsimile, electronic mail and/or first Class, U.S. Mail, Postage Prepaid.

/s/ James Z. Zhu

James Z. Zhu